



Whistleblowing Policy

July 2023

Version Control

Version	Status	Date	Notes	By Whom
0.1	Draft	18/06/2021	Initial draft	Thamer James Ltd
1.0	Final	01/07/2022	For Publication	Paul Bentley

Document Governance

Policy Owner	Head of Regulation
Approver	Chief Executive Officer
Date approved	2024
Date last reviewed	August 2024
Review frequency	Annual
Next review date	August 2025
Responsible for document management	Head of Regulation

Table of Contents

1.	Introduction	3
	Objective	3
	Policy Definitions	3
2.	Scope	3
3.	Roles and Responsibilities	3
4.	Legal Requirements: Public Interest Disclosure Act 1998	4
5.	Our Commitments	4
6.	How to raise a concern	4
7.	Dealing with Whistleblowing Complaints	5
8.	Non-Whistleblowing Complaints	5
9.	Whistleblowing to the FCA	5
10.	Whistleblowing Awareness & Training	5
11.	Record Keeping	6
12.	Annual Review	6

1. Introduction

Objective

Golden Leaves supports all staff and encourages an open and transparent workplace where employees feel safe to report any concerns that they may have.

When a person reports a concern and advises that the disclosure has been made under the firm's Whistleblowing Policy, we will take every measure to ensure that the staff members' identity is protected and that they are treated in a fair and confidential manner.

Golden Leaves complies with all aspects of the Public Interest Disclosure Act 1998 (PIDA) and has adopted a positive approach towards staff reporting any potential or suspected wrong doings as they apply to legislative, regulatory or statutory requirements.

Policy Definitions

'Whistleblowing' refers to any individual who has become aware of an illegal activity taking place in or in association with our business and the act of sharing this information with another person, authority or regulator, for the purposes of reporting it.

The person doing the reporting is known by the term 'whistleblower'. This person can be an employee, contractor, agent, client, supplier or any other third party associated with our business.

2. Scope

This policy applies to all individuals working at all levels and grades, including senior managers, officers, directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, trainees, seconded staff, homeworkers, casual workers and agency staff, volunteers, interns, agents, sponsors, or any other person associated with us, or any of our subsidiaries or their employees, wherever located.

3. Roles and Responsibilities

All managers are responsible for ensuring that this policy is disseminated to and understood by all staff and that the supplementing procedures and reporting lines are also made clear and are available for reference.

- The Head of Regulation is our '*Whistleblower's Champion*' and will put in place internal whistleblowing arrangements and will be able to handle all types of disclosures from all types of persons.
- The Head of Regulation will present a report on whistleblowing to the board at least annually.
- The compliance team will tell our employees about the FCA whistleblowing services.
- All staff across Golden Leaves are expected to comply with the PIDA, any related regulatory requirements and our own internal policy and procedures, failure to do so may lead to disciplinary action being taken.

4. Legal Requirements: Public Interest Disclosure Act 1998

The Public Interest Disclosure Act 1998 sets out the provisions for protecting whistleblowers from any adverse or detrimental treatment by their employer or colleagues. The aim of the Act is to ensure that any wrong doings within an organisation can be reported to the authorities or regulators without the reporter fearing repercussions in relation to their job or treatment.

A protected disclosure is a qualifying disclosure which meets the relevant requirements set out in part 4A of the Employment Rights Act 1996

A qualifying disclosure is a disclosure, made in the public interest, of information which, in the reasonable belief of the worker making the disclosure, tends to show that one or more of the following (a "failure") has been, is being, or is likely to be, committed: -

1. a criminal offence
2. a failure to comply with any legal obligation
3. a miscarriage of justice
4. the putting of the health and safety of an individual in danger
5. damage to the environment
6. deliberate concealment relating to any of the above

5. Our Commitments

We will take any suggestion or report of illegal activity associated with the company very seriously and will always carry out a full investigation into any allegations.

We will also ensure that any employee who makes a disclosure under this Act and policy is supported and protected against harassment and/or victimisation.

We will not tolerate any harassment or victimisation of a whistleblower (including informal pressures, suggestions or remarks) and will take appropriate action to protect any employee who raises a concern in good faith. Any employee found to be the cause of harassment or victimisation will be considered to have committed a serious disciplinary offence and will be dealt with under our disciplinary rules and procedures.

All concerns will be treated in confidence and every effort will be made not to reveal the identity of the disclosing employee if they so wish. We also support the act of making disclosures anonymously if an employee feels this is their only option, however we would encourage any employee to put their name to any allegation where possible so that a follow up and proper investigation can be conducted.

6. How to raise a concern

Any employee wishing to raise a concern will need to:

- Obtain a copy of the Whistleblowing Complaint Form from either the Head of Regulation or it can be found in Appendix 1 of this policy.
- Complete the Whistleblowing Complaint Form, ensuring all details are provided
- Submit the completed form to the Head of Regulation.

7. Dealing with Whistleblowing Complaints

Where the Head of Regulation is notified of a potential whistleblowing complaint they will:

- Investigate the concern raised
- Decide if the complaint should be dealt with under the Whistleblowing Procedure
- Gather additional and/or supporting information
- Review the complaint and reach a decision detailing the action which should be taken, which may also include a notification to the FCA.
- The outcome will also be recorded on the Form.

Where the Head of Regulation decides not to proceed with an investigation or that no outcome actions are required after reviewing the complaint details, this decision will be explained fully to the individual who raised the concern. The individual will also have the opportunity to escalate the incident to a Board Director or to the FCA.

8. Non-Whistleblowing Complaints

Where the Head of Regulation deems the complaint to be dealt with under an alternate company procedure (e.g. general complaint procedure, grievance procedure), they will advise the person making the disclosure as to the appropriate steps to follow.

9. Whistleblowing to the FCA

Where staff believe that it is not possible to whistle-blow using Golden Leaves' procedures (for example, because of alleged involvement in the activity or behaviour giving rise to the whistleblowing by a close colleague, a supervising manager or someone involved in the whistleblowing investigation process), it is possible to do this directly to the FCA without raising this internally.

Staff can do this anonymously if they wish to do so but they should attempt to raise concerns internally if possible before notifying the FCA. The FCA will not disclose the existence of a whistleblower when making enquiries or mention this to anyone outside the FCA unless required to do so.

Staff who want to make a report to the FCA can do this as follows:

- Phone 020 7066 9200 during office hours or leave a message
- Email whistle@fca.org.uk
- Write to Intelligence Department (ref PIDA), Financial Conduct Authority, 12 Endeavour Square, London, E20 1JN

Before considering making a whistleblowing report to the FCA, staff are advised to understand the regulator's processes for whistleblowing and what will happen if these processes are used. These are available at www.fca.org.uk/firms/whistleblowing

10. Whistleblowing Awareness & Training

We will provide appropriate training to staff to make them aware of their rights under the PIDA.

Training on this policy forms part of the induction process for all new workers. All existing workers will receive regular, relevant training on how to implement and adhere to this policy.

11. Record Keeping

The Compliance Team will maintain a confidential file of concerns and/or complaints raised under this policy.

If disciplinary action is taken, then the files will be maintained by the Human Resources team and the details will be retained on the individual's personal file.

The information will be retained in accordance with the Golden Leaves Record Retention Policy.

12. Annual Review

This policy will be reviewed annually by the Head of Regulation to ensure it is aligned with the appropriate legal and regulatory requirements as well as best practice compliance standards.

Any changes to the policy will be approved by the Board.

Appendix 1: Whistleblowing Complaint Form

EMPLOYER DETAILS:			
COMPANY NAME:		ADDRESS:	
MANAGER NAME:		MANAGER EMAIL:	
COMPLAINANT DETAILS <i>(Leave blank if individual wishes to remain anonymous):</i>			
NAME:		POSITION:	
DEPT:		EMAIL:	
DIRECT DIAL:		MOBILE:	
INCIDENT INFORMATION:			
DATE/TIME OR PERIOD OF INCIDENT:			
DESCRIPTION OF INCIDENT:			
PERSON/S INVOLVED:			
DATE REPORTED:			
REPORTED TO:			
INVESTIGATION INFORMATION & OUTCOME:			
INVESTIGATOR:			
DETAILS OF INCIDENT INVESTIGATION:			

WAS ALLEGATION/S CONFIRMED?	YES/NO
DETAILS OF ACTIONS TAKEN AND INVESTIGATION OUTCOMES:	

NAME OF COMPLAINANT: _____

DATE: _____

SIGNATURE OF COMPLAINANT: _____

NAME OF INVESTIGATOR: _____

DATE: _____

SIGNATURE OF INVESTIGATOR: _____